

Canada Border Services Agency

**CSA PRD
CADEX FORMAT EXAMPLES**

February 16, 2006

(Version 2.0)

**APPENDIX “C”
OF THE
CUSTOMS SELF ASSESSMENT
PARTICIPANTS’ REQUIREMENTS
DOCUMENT FOR IMPORTERS**

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Adjustment (X-Type B3) CADEX Format Examples:

In the following examples we look at the methods the company could use to correct various CBSA accounting errors via an X-Type entry.

Each X-type example is presented in the following order / formats

1. A graphical representation in B3 format. (Outside current / previous accounting period - GST NON-REFUNDABLE)
2. A CADEX format X-type adjustment. (Outside current / previous accounting period - GST NON-REFUNDABLE)
3. A CADEX format X-type adjustment. (Current accounting period - GST CREDITED)

Original B3

In the month of May, Mountain Tool of Canada Ltd. accounts for a number of different shipments. One of these shipments has been accounted for as a shipment of rubber valued at \$1,000.

X-type Examples

The importer will be required to maintain an audit trail between all adjustments and the commercial books and records.

The following examples are based on changes made to the original B3. The first example page displays the original B3, which classified the goods as rubber. Each example page that follows depicts the first X-type entry, with the original B3 data (which is in error) coded on line 1 (transmitted as negative record types KI32, KI42, and KI52). Line 2 depicts the corrected information (transmitted as positive record types KI30, KI40, and KI50). The actual CADEX coding is then shown on the pages following the X-type sample page.

Note: The negative signs, shown on each X-type entry, are **not** transmitted; rather, the use of CADEX record types KI32, KI42, KI52, and K192 depict negative values.

Mountain Tool of Canada Ltd. could send a single X-type transmission for Examples 1-5. However, where there is more than one change to exactly the same commodity, a single X-type entry may cover multiple issues. See Example 6, which demonstrates the X-type adjustment for more than one reason.

Where a change is made for a single reason for a series of shipments, a single X-type may also be used. See Example 7 – Consolidated Adjustment.

Where a change is made for several commodities, a single X-type may also be used. See Example 8 – Multiple-line Adjustment.

Original B3:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE						Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)															
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR		No - N°		2. Transaction NO - N° DE TRANSACTION																			
Mountain Tool Canada Inc.																							
				3. Type AB		4. Office No - N° DE BUREAU 452		5. GST Registration NO N° DE TPS		6. Payment PAIEMENT		7. Mode of DE Trans		8. Port of Unloading PORT DE DÉBARQ		9. Total VFD TOTAL DE LA VD							
Vendor - VENDEUR		No - N° 002		12. Country of Origin PAYS D'ORIGINE JP		13. Place of Export LIEU D'EXPORTATION JP		14. Tariff Treatment TRAITEMENT 02		15. US Port of Exit BUREAU DE SORTIE DES É-U		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE											
Mountain Tool of America Ltd.				16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE 2001-05-05		17. Crcty Code DEVISE CAD		18. Time Limit - DÉLAI		19. Freight - FRET													
										20. Date of Release 2001-05-10													
21 Line - LIGNE 0001		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM 1000		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE											
27 Classification CLASSEMENT 4005.20.00.00		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE 1000		30 U - M KGM		31 VFD Code VD 23		32 SIMA LMSI		33 Dty rate TAUX DROIT 6.5		34 E.T. rate TAUX T.A. 0		35 GST rate TAUX DE TPS 7		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE 1000					
37 VFD - VD 1000		38 Customs Duties DROITS DE DOUANE 65		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE 0		41 Value for Tax VALEUR POUR TAXE 1065		42 GST - TPS 74.55													
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE											
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE					
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS													
Declaration - DECLARATION		I - JE		Of - DE		43. Deposit - DÉPÔT		44. Warehouse No. - N° D'ENTREPÔT		45. Cargo Control No - N° DE CONTRÔLE DU FRET		46. Carrier Code at Importation CODE DE TRANSPORTEUR À L'IMPORTATION		47. Customs Duties DROITS DE DOUANE \$65.00		48. SIMA Assessment COTISATION DE LMSI \$0.00		49. Excise Tax TAXE D'ACCISE \$0.00		50. GST TPS \$74.55		51. Total \$139.55	
Declare the Particulars of this document to be accurate and complete DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		Signature		Date																			

Example 1: Change to Tariff Classification - Payment Code “A”

Upon examination of the shipment, it is discovered that the original shipment in fact contains a load of infra-red lamps (used in the curing process). In this example, the company would report the 1,000 kilograms of rubber that were entered incorrectly as a negative value by using the new KI32, K142, KI52, and KI92 records. The correction of 1,000 lights would be reported as a positive value by using the existing KI30, K140, KI50, and KI90 records.

Example 1 X-type

This X-type is being transmitted on August 12, 2001:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE						Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)		
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR		2. Transaction NO - N° DE TRANSACTION								
Mountain Tool Canada Inc.										
		3. Type	4. Office No - N° DE BUREAU	5. GST Registration NO N° DE TPS	6. Payment PAIEMENT	7. Mode of DE Trans	8. Port of Unloading PORT DE DÉBARQ	9. Total VFD TOTAL DE LA VD		
		X	452		A					
Vendor - VENDEUR		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES É-U		
Mountain Tool of America Ltd.		JP		JP		02		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE		
		16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Crpy Code DEUISE		18. Time Limit - DÉLAI		19. Freight - FRET		
		2001-05-10		CAD						
						20. Date of Release				
						2001-05-10				
21 Line - LIGNE	22 Description - DÉSIGNATION			23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE
0001				1000						
27 Classification CLASSEMENT	28 Tr. CD TARIFAIRE	29 Quantity - QUANTITE	30 U - M	31 VFD Code VD	32 SIMA LMSI	33 Dty rate TAUX DROIT	34 E.T. rate TAUX T.A.	35 GST rate TAUX DE TPS	36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
4005.20.00.00		1000	KGM	23		6.5	0	7	-1000	
37 VFD - VD	38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS	
-1000	-65				0		-1065		-74.55	
21 Line - LIGNE	22 Description - DÉSIGNATION			23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE
0002				1000						
27 Classification CLASSEMENT	28 Tr. CD TARIFAIRE	29 Quantity - QUANTITE	30 U - M	31 VFD Code VD	32 SIMA LMSI	33 Dty rate TAUX DROIT	34 E.T. rate TAUX T.A.	35 GST rate TAUX DE TPS	36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
8539.41.10.00		1000	KGM	23		0	0	7	1000	
37 VFD - VD	38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS	
1000	0				0		1000		70	
Declaration - DECLARATION		43. Deposit - DÉPÔT						47. Customs Duties DROITS DE DOUANE		-65.00
I - JE								48. SIMA Assessment COTISATION DE LMSI		\$0.00
Of - DE								49. Excise Tax TAXE D'ACCISE		\$0.00
Declare the Particulars of this document to be accurate and complete DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS		44. Warehouse No. - N° D'ENTREPÔT						50. GST TPS		
								51. Total		-65.00
Signature		45. Cargo Control No - N° DE CONTRÔLE DU FRET								
Date		46. Carrier Code at Importation CODE DE TRANSPORTEUR À L'IMPORTATION								

Example 2: Change to Value for Duty - Payment Code “B”

This scenario involves a downward adjustment in value for duty. In this example, the importer determined that the value for duty, originally reported for rubber as \$1,000, should have been \$500. The reason is that it was later discovered exactly one half of the initial price was in fact the charge for transportation and insurance costs. Using Replace Entire Line Method, the original B3 data (which is in error) are entered as line 1 (transmitted as negative record types KI32, KI42, and KI52). The correct data are sent as line 2 (positive record types KI30, KI40, and KI50). The change results in a net refund of duty of \$32.50.

Example 2 X-type:

This X-type is being transmitted on August 12, 2001:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE						Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)		
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR No - N°		2. Transaction NO - N° DE TRANSACTION								
Mountain Tool Canada Inc.										
		3. Type	4. Office No - N° DE BUREAU	5. GST Registration NO N° DE TPS	6. Payment PAIEMENT	7. Mode of DE Trans	8. Port of Unloading PORT DE DÉBARQ	9. Total VFD TOTAL DE LA VD		
		X	452		B					
Vendor - VENDEUR		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES E-U		
Mountain Tool of America Ltd.		JP		JP		02		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE		
		16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Crncy Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET		
		2001-05-10		CAD						
						20. Date of Release		2001-05-10		
21 Line - LIGNE	22 Description - DÉSIGNATION			23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE
0001				1000						
27 Classification CLASSEMENT	28 Tar. CD TARIFAIRE	29 Quantity - QUANTITE	30 U - M	31 VFD Code VD	32 SIMA LMSI	33 Dty rate TAUX DROIT	34 E.T. rate TAUX T.A.	35 GST rate TAUX DE TPS	36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
4005.20.00.00		1000	KGM	23		6.5	0	7	-1000	
37 VFD - VD	38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS	
-1000	-65				0		-1065		-74.55	
21 Line - LIGNE	22 Description - DÉSIGNATION			23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE
0002				1000						
27 Classification CLASSEMENT	28 Tar. CD TARIFAIRE	29 Quantity - QUANTITE	30 U - M	31 VFD Code VD	32 SIMA LMSI	33 Dty rate TAUX DROIT	34 E.T. rate TAUX T.A.	35 GST rate TAUX DE TPS	36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
4005.20.00.00		1000	KGM	23		6.5	0	7	500	
37 VFD - VD	38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS	
500	32.5				0		532.50		37.28	
Declaration - DECLARATION		43. Deposit - DÉPÔT						47. Customs Duties DROITS DE DOUANE		-332.50
I - JE								48. SIMA Assessment COTISATION DE LMSI		\$0.00
Or - DE		44. Warehouse No. - N° D'ENTREPÔT						49. Excise Tax TAXE D'ACCISE		\$0.00
Declare the Particulars of this document to be accurate and complete DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS								50. GST TPS		
Signature		45. Cargo Control No. - N° DE CONTRÔLE DU FRET						51. Total		-332.50
Date		46. Carrier Code at Importation CODE DE TRANSPORTEUR À L'IMPORTATION								

**Example 3: Change in Country of Origin / Tariff Treatment- Payment Code “C”
(All excluding NAFTA and CCFTA)**

In this scenario, the client realizes that although the shipment was accounted for with its country of origin indicated as Japan, these goods are in fact of German origin. In this case the importer chooses to correct the data by providing an X-type B3 as shown.

Note: that the inaccurate subheader information is replaced by the correct information contained in the second subheader.

Example 3 X-TYPE

This X-type is being transmitted on August 12, 2001:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE										Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)									
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR		2. Transaction NO - N° DE TRANSACTION		3. Type		4. Office No - N° DE BUREAU		5. GST Registration NO N° DE TPS		6. Payment PAIEMENT		7. Mode of DE Trans		8. Port of Unloading PORT DE DÉBARQ		9. Total VFD TOTAL DE LA VD					
Mountain Tool Canada Inc.				X		452				C											
Vendor - VENDEUR		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES É-U		16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Crpy Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET		Reserved for CBSA Use RÉSERVÉ A L'USAGE DE L'AGENCE			
Mountain Tool of America Ltd.		JP		JP		02				2001-05-10		CAD									
										20. Date of Release		2001-05-10									
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE									
0001						1000															
27 Classification CLASSEMENT		28 Tr. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE			
4005.20.00.00				1000		KGM		23				6.5		0		7		-1000			
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS											
-1000		-65				0		-1065		-74.55											
Vendor - VENDEUR		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES É-U		16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Crpy Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET		Reserved for CBSA Use RÉSERVÉ A L'USAGE DE L'AGENCE			
Mountain Tool of America Ltd.		DE		DE		02				2001-05-10		CAD									
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE									
0002						1000															
27 Classification CLASSEMENT		28 Tr. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE			
4005.20.00.00				1000		KGM		23				6.5		0		7		1000			
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS											
1000		65				0		1065.00		74.55											
Declaration - DECLARATION		43. Deposit - DÉPÔT		44. Warehouse No. - N° D'ENTREPÔT		45. Cargo Control No - N° DE CONTRÔLE DU FRET		46. Carrier Code at Importation CODE DE TRANSPORTEUR A L'IMPORTATION		47. Customs Duties DROITS DE DOUANE		\$0.00		48. SIMA Assessment COTISATION DE LMSI		\$0.00		49. Excise Tax TAXE D'ACCISE		\$0.00	
I - JE										50. GST TPS		\$0.00		51. Total		\$0.00					
Of - DE																					
Declare the Particulars of this document to be accurate and complete DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS																					
Signature																					
Date																					

Example 4: Change to Tariff Treatment (NAFTA/CCFTA) - Payment Code “D”

In this scenario, a change is made to the tariff treatment that results in a refund to the client. In this instance, the original B3 was entered under the MFN tariff treatment (field 14 - code 02) and is being corrected to NAFTA tariff treatment (field 14 - code 10). The data originally sent on the B3 is shown on the first subheader, followed by the detail line information (transmitted as negative record types KI32, KI42, and KI52) that was entered in error. The corrected information follows with the correct subheader information for subheader 2, and the matching detail line 2 (positive record types KI30, KI40, and KI50).

Example 5: Refunds / Other Adjustments - Payment Code “E”

In this scenario, upon examination of an incoming shipment of rubber, the importer discovers that there were not 1,000 kilograms in the shipment as declared, but only 900 kilograms. In order to correct the data, the client submits an X-type entry with only a single negative line - effectively reversing the over declaration (Net Change Method).

Example 5 X-type

This X-type is being transmitted on August 12, 2001:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE										Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)							
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR		No. - N°		2. Transaction NO - N° DE TRANSACTION															
Mountain Tool Canada Inc.																			
				3. Type		4. Office No - N° DE BUREAU		5. GST Registration NO N° DE TPS		6. Payment PAIEMENT		7. Mode of DE Trans		8. Port of Unloading PORT DE DÉBARQ		9. Total VFD TOTAL DE LA VD			
				X		452				E									
Vendor - VENDEUR		No. - N°		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES E-U		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE							
Mountain Tool of America Ltd.		002		JP		JP		02											
				16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Crcty Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET									
				2001-05-10		CAD													
												20. Date of Release							
												2001-05-10							
21 Line - LIGNE		22 Description - DÉSIGNATION						23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE					
0001								100											
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
4005.20.00.00				1000		KGM		23				6.5		0		7		-100	
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS									
-100		-6.50				0		-106.50		-7.46									
21 Line - LIGNE		22 Description - DÉSIGNATION						23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE					
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS									
Declaration - DECLARATION		43. Deposit - DÉPÔT										47. Customs Duties DROITS DE DOUANE							
I - JE												-\$6.50							
Of - DE		44. Warehouse No. - N° D'ENTREPÔT										48. SIMA Assessment COTISATION DE LMSI							
Declare the Particulars of this document to be accurate and complete DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS												\$0.00							
Signature		45. Cargo Control No. - N° DE CONTRÔLE DU FRET										49. Excise Tax TAXE D'ACCISE							
												\$0.00							
Date		46. Carrier Code at Importation CODE DE TRANSPORTEUR À L'IMPORTATION										50. GST TPS							
												51. Total							
												-\$6.50							

Input Record Layout for Example 5 (earlier month)
Payment Code “E” – Other Adjustments

This X-type is being transmitted on August 12, 2001:

```

A00112345C06502SAPASSWORD200108128PSKIE
KI1012345000000260123456789RM0004X 0514          E00000000000000000
KI15200105102CSA1
KI20001MOUNTAIN TOOL OF AMERICA LTD.    00000JP JP  020000020010510CAD    00000
KI32000140052000000023000000000001000000000010000
KI420000000100000KGM0000000    6.5000000000650
KI52      0000000000000000010650    7.000000000746
KI92000000000650000000000000000000000000000000000000000000000000000000000650
Z00112345C06502SA      200108128PSKI00009
    
```

Note: Although the GST amount as entered in the KI52 (7.46) line would normally result in a negative value being shown in the KI92 line, in this case the negative GST field has been zero-filled. This is because credits for GST are only permitted in the same RSF month as the original B3.

Input Record Layout for Example 5 (same month)
 Payment Code “E” – Other Adjustments

This X-type is being transmitted on May 12, 2001:

```

A00112345C06502SAPASSWORD200105128PSKIE
KI1012345000000260123456789RM0004X 0452          E0000000000000000
KI15200105102CSA1
KI20001MOUNTAIN TOOL OF AMERICA LTD.    00000JP JP  020000020010510CAD    00000
KI32000140052000000230000000001000000000010000
KI420000001000000KGM0000000    6.500000000650
KI52          000000000000000010650    7.000000000746
KI9200000000065000000000000000000000000000000074600000000001396
Z00112345C06502SA          200105128PSKI00009
    
```

Note: Because credits for GST are permitted in the same RSF month as the original B3, the GST amount in the KI52 (7.46) line is shown in the KI92 line.

Example 6: Multiple Adjustment Reasons (Precedent Payment Code “D”)

Where there is more than one change to exactly the same commodity, a single X-type B3 may cover multiple issues. Example 6 illustrates the use of a consolidated X type entry to correct the classification and origin of the rubber. Instead of transmitting two X type entries (as in Examples 1 and 4), one X transmission is used. In this case, the precedent adjustment reason is for a correction to a NAFTA tariff treatment, payment code “D.”

Example 6 X-type

This X-type is being transmitted on August 12, 2001:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE							Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)														
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR		No - N°		2. Transaction NO - N° DE TRANSACTION																			
Mountain Tool Canada Inc.				3. Type		4. Office No - N° DE BUREAU		5. GST Registration NO N° DE TPS		6. Payment PAIEMENT		7. Mode of DE Trans		8. Port of Unloading PORT DE DÉBARQ		9. Total VFD TOTAL DE LA VD							
				X		452				D													
Vendor - VENDEUR		No - N°		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES É-U		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE											
Mountain Tool of America Ltd.		002		JP		JP		02															
				16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Cray Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET													
				2001-05-10		CAD																	
				20. Date of Release																			
				2001-05-10																			
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°			25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE										
0001						1000																	
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE					
4005.20.00.00				1000		KGM		23				6.5		0		7		-1000					
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS													
-1000		-65				0		-1065															
Vendor - VENDEUR		No - N°		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES É-U		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE											
Mountain Tool of America Ltd.		002		UCA		UCA		10															
				16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Cray Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET													
				2001-05-10		CAD																	
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°			25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE										
0002						1000		12345123456789			0001												
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE					
8539.41.10.00				1000		KGM		23				0		0		7		1000					
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS													
1000		0				0		1000.00															
Declaration - DECLARATION		I - JE		Of - DE		43. Deposit - DÉPÔT		44. Warehouse No. - N° D'ENTREPÔT		45. Cargo Control No - N° DE CONTRÔLE DU FRET		46. Carrier Code at Importation CODE DE TRANSPORTEUR À L'IMPORTATION		47. Customs Duties DROITS DE DOUANE		48. SIMA Assessment COTISATION DE LMSI		49. Excise Tax TAXE D'ACCISE		50. GST TPS		51. Total	
														-\$65.00		\$0.00		\$0.00				-\$65.00	

Example 7: Consolidated Adjustment Change to Value for Duty (Payment Code “B”)

Consolidated adjustments are those adjustments that cover more than one shipment. When submitting a consolidated X-type B3, the importer or agent must ensure that it should cover exactly the same issue (e.g., re-determination of tariff classification, re-determination of origin, re-appraisal of value for duty, normal value, export price, or amount of subsidy or export subsidy).

Consolidated adjustments are acceptable as long as a single adjustment covers only goods from the same calendar year (i.e., from January 1 to December 31). Adjustments for goods received over two calendar years will require two separate X-type adjustments. The period that the adjustment covers is transmitted in the Release Date and Date of Direct Shipment fields as follows:

- Release Date: State the first, or earliest, **release/receipt** date.
- Date of Direct Shipment: State the last, or most recent, **release/receipt** date.

For the X-type, it is important to note the Date of Direct Shipment field is used to indicate the end date of the adjustment period (i.e. it is not the date the goods were shipped to Canada).

Example 7 involves a downward adjustment in value for duty. In this example, the importer determined that they had not deducted transportation and insurance costs from the value for duty. This was discovered for a series of shipments between January 1, 2001 and December 31, 2001. The total charge that should have been deducted was \$10,000. Unlike Example 2, this is a one-line change to deduct the transportation and insurance costs for the entire period (Net Change Method).

Example 7 X-type

This X-type is being transmitted on January 10, 2002:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE										Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)							
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR			No - N°		2. Transaction NO - N° DE TRANSACTION														
Mountain Tool Canada Inc.																			
					3. Type		4. Office No - N° DE BUREAU		5. GST Registration NO N° DE TPS		6. Payment PAIEMENT		7. Mode of DE Trans		8. Port of Unloading PORT DE DÉBARQ		9. Total VFD TOTAL DE LA VD		
					X		452				B								
Vendor - VENDEUR			No - N°		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES E-U		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE						
Mountain Tool of America Ltd.			002		JP		JP		02										
					16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Crpy Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET								
					2001-12-31		CAD												
														20. Date of Release					
														2001-01-01					
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE							
0001						10000													
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M KGM		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
4005.20.00.00				10000				23				6.5		0		7		-10000	
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS									
-10000		-650.00				0		-10650.00		-745.50									
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE							
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS									
Declaration - DECLARATION			43. Deposit - DÉPÔT						47. Customs Duties DROITS DE DOUANE			-\$650.00							
I - JE									48. SIMA Assessment COTISATION DE LMSI			\$0.00							
Of - DE			44. Warehouse No. - N° D'ENTREPÔT						49. Excise Tax TAXE D'ACCISE			\$0.00							
Declare the Particulars of this document to be accurate and complete DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS									50. GST TPS										
Signature			45. Cargo Control No. - N° DE CONTRÔLE DU FRET						51. Total			-\$650.00							
Date			46. Carrier Code at Importation CODE DE TRANSPORTEUR À L'IMPORTATION																

Example 8: Multiple-Line Adjustment – Change to Tariff Classification Payment Code “A”

Upon examination, it is discovered that a series of original shipments of rubber from the same vendor have been incorrectly classified.

Shipment Number:	Release Date	Description :	Tariff Classification as entered:	Tariff Classification should be:
1	May 1, 2001	Infrared lamps	4005.20.00.00	8539.41.10.00
2	May 7, 2001	Reinforced hoses	4005.20.00.00	4009.40.10.00
3	May 14, 2001	Non-reinforced pipes	4005.20.00.00	4009.10.00.00
4	May 17, 2001	Reinforced radiator tubes	4005.20.00.00	4009.30.00.10

More than one adjustment can be combined on the X-type entry (i.e. a “multiple-line”). However, corrections that would result in GST owing (Section 32) cannot be combined on the same X-type with corrections that would result in a GST credit or refund (Section 74). (For additional information, see *CSA Importer PRD*.)

In this example, adjustments for shipment numbers 1 and 2 result in a GST credit, while adjustments for shipment numbers 3 and 4 result in additional GST owing. Therefore, two X-type adjustments are required for these corrections – see Examples 8(1) and 8(2).

Example 8(1)

This X-type is being transmitted on August 12, 2001:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE						Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)											
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR		2. Transaction NO - N° DE TRANSACTION		3. Type		4. Office No - N° DE BUREAU		5. GST Registration NO N° DE TPS		6. Payment PAIEMENT		7. Mode of DE Trans		8. Port of Unlading PORT DE DÉBARQ		9. Total VFD TOTAL DE LA VD			
Mountain Tool Canada Inc.				X		452				A									
Vendor - VENDEUR		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES É-U		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE		16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Crpy Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET	
Mountain Tool of America Ltd.		JP		JP		02						2001-05-07		CAD					
										20. Date of Release		2001-05-01							
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE							
0001						1000													
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
4005.20.00.00				1000		KGM		23				6.5		0		7		-1000	
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS									
-1000		-65.00				0		-1065.00		-74.55									
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE							
0002						1000													
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
8539.41.10.00				1000		NMB		23				0		0		7		1000	
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS									
1000		0.00				0		1000.00		70.00									
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE							
0003						1000													
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
4005.20.00.00				2000		KGM		23				6.5		0		7		-2000	
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS									
-2000		-130.00				0		-2130.00		-149.10									
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE							
0004						1000													
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE	
4009.40.10.00				2000		KGM		23				0		0		7		2000	
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS									
2000		0.00				0		2000.00		140.00									
Declaration - DECLARATION		43. Deposit - DÉPÔT		44. Warehouse No. - N° D'ENTREPÔT		45. Cargo Control No - N° DE CONTRÔLE DU FRET		46. Carrier Code at Importation CODE DE TRANSPORTEUR À L'IMPORTATION		47. Customs Duties DROITS DE DOUANE		48. SIMA Assessment COTISATION DE LMSI		49. Excise Tax TAXE D'ACCISE		50. GST TPS		51. Total	
I - JE										-\$195.00		\$0.00		\$0.00					
Of - DE																			
Declare the Particulars of this document to be accurate and complete DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS																			
Signature																			
Date																			

Example 8(2)

This X-type is being transmitted on August 12, 2001:

Canada Border Services Agency Agence des services frontaliers du Canada		Canada Customs Coding Form DOUANES CANADA - FORMULE DE CODAGE							Protected When Completed PROTÉGÉ (UNE FOIS REMPLI)														
1. Importer Name and Address NOM ET ADRESSE DE L'IMPORTATEUR		2. Transaction NO - N° DE TRANSACTION		3. Type		4. Office No - N° DE BUREAU		5. GST Registration NO N° DE TPS		6. Payment PAIEMENT		7. Mode of DE Trans		8. Port of Unlading PORT DE DÉBARQ		9. Total VFD TOTAL DE LA VD							
Mountain Tool Canada Inc.				X		452				A													
Vendor - VENDEUR		12. Country of Origin PAYS D'ORIGINE		13. Place of Export LIEU D'EXPORTATION		14. Tariff Treatment TRAITEMENT		15. US Port of Exit BUREAU DE SORTIE DES É-U		Reserved for CBSA Use RÉSERVÉ À L'USAGE DE L'AGENCE		16. Direct Shipment Date DATE D'EXPÉDITION DIRECTE		17. Crpy Code DEVISE		18. Time Limit - DÉLAI		19. Freight - FRET					
Mountain Tool of America Ltd.		JP		JP		02						2001-05-17		CAD									
										20. Date of Release		2001-05-14											
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE											
0001						3000																	
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE					
4005.20.00.00				3000		KGM		23				6.5		0		7		-3000					
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS								-223.65					
-3000		-195.00				0		-3195.00															
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE											
0002						3000																	
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE					
4009.10.00.00				3000		KGM		23				7		0		7		3000					
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS								224.70					
3000		210.00				0		3210.00															
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE											
0003						4000																	
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE					
4005.20.00.00				4000		KGM		23				6.5		0		7		-4000					
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS								-298.20					
-4000		-260.00				0		-4260.00															
21 Line - LIGNE		22 Description - DÉSIGNATION				23 Weight / KGM POIDS / KGM		Prev. Trans - TRANSACTION AMT. 24 No. - N°		25 Line - LIGNE		26 Special Authority AUTORISATION SPÉCIALE											
0004						4000																	
27 Classification CLASSEMENT		28 Tar. CD TARIFAIRE		29 Quantity - QUANTITE		30 U - M		31 VFD Code VD		32 SIMA LMSI		33 Dty rate TAUX DROIT		34 E.T. rate TAUX T.A.		35 GST rate TAUX DE TPS		36 Value for Curr. Conversion CONVERSION VALEUR POUR CHANGE					
4009.30.00.10				4000		KGM		23				11		0		7		4000					
37 VFD - VD		38 Customs Duties DROITS DE DOUANE		39 SIMA Assessment COTISATION DE LMSI		40 Excise Tax TAXE D'ACCISE		41 Value for Tax VALEUR POUR TAXE		42 GST - TPS								310.80					
4000		440.00				0		4440.00															
Declaration - DECLARATION		43. Deposit - DÉPÔT		44. Warehouse No. - N° D'ENTREPÔT		45. Cargo Control No. - N° DE CONTRÔLE DU FRET		46. Carrier Code at Importation CODE DE TRANSPORTEUR À L'IMPORTATION		47. Customs Duties DROITS DE DOUANE		\$195.00		48. SIMA Assessment COTISATION DE LMSI		\$0.00		49. Excise Tax TAXE D'ACCISE		\$0.00			
I - JE																							
Of - DE																							
Declare the Particulars of this document to be accurate and complete DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS																							
Signature																							
Date																							
																		50. GST TPS		\$13.65			
																				51. Total		\$208.65	

